

## Master of Professional Accounting

*Boston, Massachusetts (USA)*

*14 - 18 April 2025*

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## Master of Professional Accounting

Code: FA28 From: 14 - 18 April 2025 City: Boston, Massachusetts (USA) Fees: 5700 Pound

### Introduction

Accounting and finance principles, policies, and procedures are the most efficient way to implement company-wide effective internal control tools in any organization. They are part of every business cycle: purchase and payment cycle, inventory and production, HR and payroll, fixed assets and capitalization of costs, and the sales and collection cycle. On top of that, accounting and finance policies and procedures are essential for the board of directors and senior management to communicate limitations and authorities given to different managers and employees throughout the organization. Moreover, their use is also extended to organize financial reporting and compliance with regulators outside the organization.

### Course Objectives

- Design and produce a model accounting manual.
- Plan the required resources needed for the department.
- Apply accounting concepts and International Financial Reporting Standards.
- Set the chart of accounts in details to suit the business model.
- Create comprehensive policies and procedures to streamline accounting for fixed assets.
- Develop policies and processes for current assets and current liabilities.
- Formulate reporting requirements as per International Financial Reporting Standards.

### Course Outlines

#### Day 1

##### Designing accounting manual

- Manual purpose and organization.
- Financial authorities and responsibilities.
- Process mapping chart: basic Icons.

##### Accounting department setup

- Planning for proper reporting.
- Planning for Human Resources Versus Software - HRVSS.

#### Day 2

##### Accounting concepts and their application

- Underlying accounting assumptions.

A graphic of a chessboard with several chess pieces (a king, a queen, a rook, and a knight) on it. The pieces are in shades of gold and silver. The board is white and black squares. In the background, there are concentric circles radiating from the center.

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- Accrual basis versus cash basis.
- System and reliability of measurement.
- Concepts of assets, liabilities, income, and expense.

#### Chart of accounts

- Setting up a chart of accounts.
- Accounts and cost centers.
- System structure.
- Exchange rate differences.
- Prepaid and accrual concepts and treatments.

#### Day 3

##### Long term assets

- Assets capitalization costs.
- Depreciation, amortization, and depletion.
- Impairment of assets.
- Disposal of assets.

##### Liabilities

- Approving suppliers for purchases.
- Receiving invoices and inventory.
- Accruals.
- Dividends payable.
- Payment orders processing.

#### Day 4

##### Accounts receivables policies

- Approving clients.
- Bank or other guarantees.
- Recording invoices.
- Collections.
- Allowance for doubtful debts.

##### Other accounting policies

- Debit and credit notes.
- Payroll recording and reporting.

#### Day 5

##### Reporting

- Essential budgeting policies.
- Financial statements process.

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- Financial analysis.

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